

KLAMATH 9-1-1 EMERGENCY COMMUNICATIONS DISTRICT
Balance Sheet Prev Year Comparison
As of February 28, 2026

	<u>Feb 28, 26</u>	<u>Feb 28, 25</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1110 · COLUMBIA PUBLIC FUNDS MONEY MKT	101,118.00	32,814.45	68,303.55	208.15%
1112 · LGIP MONEY MARKET	2,319,219.26	2,043,566.62	275,652.64	13.49%
1120 · COLUMBIA PUBLIC FUNDS CHECKING	2,316.31	2,500.00	-183.69	-7.35%
1126 · LGIP EQUIPMENT RESERVE	1,013,997.77	729,820.13	284,177.64	38.94%
1127 · LGIP BUILDING RESERVE	674,501.44	405,158.12	269,343.32	66.48%
1130 · TREASURER'S OFFICE	33,691.78	37,406.27	-3,714.49	-9.93%
1160 · PETTY CASH	100.00	100.00	0.00	0.0%
Total Checking/Savings	<u>4,144,944.56</u>	<u>3,251,365.59</u>	<u>893,578.97</u>	<u>27.48%</u>
Accounts Receivable				
1200 · *ACCOUNTS RECEIVABLE	99,487.64	21,041.64	78,446.00	372.81%
Total Accounts Receivable	<u>99,487.64</u>	<u>21,041.64</u>	<u>78,446.00</u>	<u>372.81%</u>
Other Current Assets				
1202 · EXCISE TAX RECEIVABLE	311,289.47	182,454.19	128,835.28	70.61%
1600 · PREPAID COMPUTER MAINTENANCE	66,725.23	15,143.32	51,581.91	340.63%
1620 · PREPAID SUBSCRIPTIONS	2,676.96	0.00	2,676.96	100.0%
1630 · PREPAID INSURANCE	16,225.00	13,984.16	2,240.84	16.02%
1635 · PREPAID RADIO USER FEE & MAINT.	3,323.44	8,308.66	-4,985.22	-60.0%
1700 · PROPERTY TAXES	125,329.13	93,079.72	32,249.41	34.65%
Total Other Current Assets	<u>525,569.23</u>	<u>312,970.05</u>	<u>212,599.18</u>	<u>67.93%</u>
Total Current Assets	<u>4,770,001.43</u>	<u>3,585,377.28</u>	<u>1,184,624.15</u>	<u>33.04%</u>
Fixed Assets				
1502 · FIXED ASSET	2,246,838.30	2,246,838.30	0.00	0.0%
Total Fixed Assets	<u>2,246,838.30</u>	<u>2,246,838.30</u>	<u>0.00</u>	<u>0.0%</u>
TOTAL ASSETS	<u>7,016,839.73</u>	<u>5,832,215.58</u>	<u>1,184,624.15</u>	<u>20.31%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · *ACCOUNTS PAYABLE	18,021.05	32,059.35	-14,038.30	-43.79%
Total Accounts Payable	<u>18,021.05</u>	<u>32,059.35</u>	<u>-14,038.30</u>	<u>-43.79%</u>
Other Current Liabilities				
2020 · ACCRUED VACATION/COMP TIME	133,006.73	92,721.66	40,285.07	43.45%
2030 · DEFERRED REVENUE	109,156.03	76,906.62	32,249.41	41.93%
2034 · PERS PAYABLE	3,674.47	2,638.13	1,036.34	39.28%
2035 · SALARIES & WAGES PAYABLE	52,915.11	46,408.06	6,507.05	14.02%
2037 · TEAMSTERS PAYABLE	275.00	275.00	0.00	0.0%
2100 · PAYROLL LIABILITIES	4,845.44	2,974.77	1,870.67	62.89%
Total Other Current Liabilities	<u>303,872.78</u>	<u>221,924.24</u>	<u>81,948.54</u>	<u>36.93%</u>
Total Current Liabilities	<u>321,893.83</u>	<u>253,983.59</u>	<u>67,910.24</u>	<u>26.74%</u>

KLAMATH 9-1-1 EMERGENCY COMMUNICATIONS DISTRICT
Balance Sheet Prev Year Comparison
As of February 28, 2026

	<u>Feb 28, 26</u>	<u>Feb 28, 25</u>	<u>\$ Change</u>	<u>% Change</u>
Long Term Liabilities				
1124 · COMMERCE BANK - BLDG LOAN	495,000.00	555,000.00	-60,000.00	-10.81%
Total Long Term Liabilities	<u>495,000.00</u>	<u>555,000.00</u>	<u>-60,000.00</u>	<u>-10.81%</u>
Total Liabilities	816,893.83	808,983.59	7,910.24	0.98%
Equity				
1180 · AMOUNT TO BE PROVIDED FOR DEBT	-631,065.82	-647,240.82	16,175.00	2.5%
3020 · GENERAL FUND BALANCE	1,138,174.56	1,134,634.63	3,539.93	0.31%
3100 · EQUIPMENT RESERVE	350,035.01	350,035.01	0.00	0.0%
3110 · FACILITY MAINT & REPAIRS FUND	50,005.00	50,005.00	0.00	0.0%
3115 · INVESTED IN CAPITAL ASSETS	2,246,838.30	2,246,838.30	0.00	0.0%
3900 · RETAINED EARNINGS	1,470,658.74	483,543.26	987,115.48	204.14%
Net Income	<u>1,575,300.11</u>	<u>1,405,416.61</u>	<u>169,883.50</u>	<u>12.09%</u>
Total Equity	<u>6,199,945.90</u>	<u>5,023,231.99</u>	<u>1,176,713.91</u>	<u>23.43%</u>
TOTAL LIABILITIES & EQUITY	<u>7,016,839.73</u>	<u>5,832,215.58</u>	<u>1,184,624.15</u>	<u>20.31%</u>